

January 21, 1999

Kathy P. Crane
Clerk of the Circuit Court
County of Washington

Board of Supervisors
County of Washington

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Washington for the period July 1, 1997 through June 30, 1998. We conducted our audit in accordance with generally accepted auditing standards.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Properly Assess Fees

The Clerk does not properly assess fees in criminal cases according to the Code of Virginia. We found assessment errors in 60% of the 22 cases tested.

- The Clerk did not assess the \$2 Courthouse Maintenance fee in 5 of 6 cases for defendants convicted of probation violation.
- The Clerk did not assess the correct Commonwealth's Attorney fee required by Section 15.2-1627.1 of the Code of Virginia in 4 cases.
- The Clerk did not assess the \$100 drug offender fee required by Section 17.1-275(10b) of the Code of Virginia in 1 case.

- The Clerk did not assess the court appointed attorney fees required by Section 19.2-163(2) of the Code of Virginia in 2 cases.

These errors were a result of the Clerk's misunderstanding of the fee schedule. After receiving notice of these errors, the Clerk agreed to review these cases and correct the errors. To help prevent future errors, the Clerk should ensure she understands all fees and instruct her staff in proper assessment.

Review Updates and Modifications

The Clerk does not review the daily updates and modifications to individual accounts report. Not reviewing these changes increases the possibility that errors could occur and go undetected possibly affecting the court's collection ability. The Clerk should consistently monitor these reports to help ensure prompt and complete collection of accounts.

We discussed these comments with the Clerk on February 24, 1999 and we acknowledge the cooperation extended to us during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Charles H. Smith, Jr., Chief Judge
Mark Reeter, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Martin Watts, Court Analyst
Supreme Court of Virginia
Paul Delosh, Technical Assistance
Supreme Court of Virginia